

## **EXHIBIT 20**

Cc: Devon Archer <darcher@rosemontcapital.com>  
From: Bevan <btcooney@gmail.com>  
Subject: Re: Fwd:  
Sent: Fri, 11 Apr 2014 19:54:26 -0700  
To: jason galanis <jason@holmbycompanies.com>

Go with your gut Greek!

Sent from my iPhone.

On Apr 11, 2014, at 7:39 PM, jason galanis <jason@holmbycompanies.com> wrote:

guys, i got a strong referral for an auditor to audit Code Rebel so we can file. see below.  
got the quickbooks file to him today to get a cost and time quote.

we have a standing offer for \$2 million on a \$20 million valuation from Richard Rosenblatt. i do not want to take it, as the IPO will see him selling. much more to do with several hundred million NASDAQ paper - even illiquid paper. Milky comes to mind. Also acquisitions. Or regulatory capital for insurance.

hope you agree with the judgment.

Begin forwarded message:

**From:** "Lawrence Licher" <LLicher@lichteryu.com>  
**Subject: RE:**  
**Date:** April 9, 2014 at 2:35:35 PM PDT  
**To:** "BRIAN BRICK" <brianbrick@me.com>, "jason galanis" <jason@holmbycompanies.com>  
**Cc:** "Jason Sugarman" <jsugarman@camdencap.com>

Hi Brian and Jason -

Yes we can. We are PCAOB registered and our specialty is the smaller entities that are getting ready to go public or have just gone public and working with them and their team of lawyers and investment bankers.

We would be happy to discuss it further.

Let me know how to proceed.

Best regards,

Lawrence

-----Original Message-----

From: BRIAN BRICK [mailto:brianbrick@me.com]  
Sent: Wednesday, April 09, 2014 2:26 PM  
To: jason galanis  
Cc: Jason Sugarman; Lawrence Licher  
Subject: Re:

GOVERNMENT  
EXHIBIT  
2204  
16 Cr. 371 (RA)

Lawrence,

This is my friend Jason who has a auditing situation...can you help?

On Apr 9, 2014, at 2:17 PM, jason galanis <[jason@holmbycompanies.com](mailto:jason@holmbycompanies.com)> wrote:

Brian

you and i spoke about an auditor in town that you trust. i have a

client referral for them. the company is a private hawaii based technology business that has an S-1 drafted, however, its auditors are not PCAOB.

they are a small company and uncomplicated as a result.

would you refer your LA based auditor?

here is the company <http://www.coderebel.com>

Jason